

ANNUAL REPORT

FOR THE

TOWN OF



GROTON
NEW HAMPSHIRE

FOR THE FISCAL YEAR ENDING
DECEMBER 31, 1998

**Town of Groton
Groton, New Hampshire**

Annual Report

March 9, 1999

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Town Officers

December 31, 1998

Moderator

Geoffrey A. Gannon, 1999

Selectmen

Stephen A. Pilcher, Chairman, 1999

James J. Albert, 1999

Town Clerk and Tax Collector

Joyce A. Tolman, 2000

Deputy Town Clerk and Tax Collector

Barbara Tavares

Treasurer

Jeanne Blanchette, 1999

Administrative Assistant

Road Agent

David J. Leone, 1999

Police Chief

Anthony R. Ricciotti

Health Officer

Trustee of Trust Funds

Pamela Crosby, 1999

Welfare Officer

Fire Chief

Emergency Management Director

Fire Warden

Tony Albert

Deputy Wardens

Gerard David

David J. Leone

Edward N. Smith

Gary Steel

Librarian

Joyce A. Tolman

Assistant Librarian

Mae Blake

Library Trustees

Joyce A. Tolman, 2000

Pamela Crosby, 1999

Jeffrey Levesque, 2001

Supervisors of the Checklist

Diane M. S. Cunningham, 2000

Aletha Lewis, 2006

Linda Falchetta, 1999

Planning Board

John Lewis, 1999

Eben Beever, 1999

Norman Blanchette, 1999

Stephen A. Pilcher, Ex Officio

Cemetery Trustees

David J. Leone, 1999

Judith Demers, 1999

David Demers, 1999

Conservation Commission

No Members

Selectmen's Letter

Dear Friends:

The past year has been fraught with numerous difficulties including changes in personnel which has hindered the productivity of the Town of Groton. Additionally, the Ice Storm in February and the Flood in July made it difficult to make any real accomplishments on the roads. Despite these problems, this Board of Selectmen has remained steadfast and we have made it through another year. The Audit is well under way, all necessary municipal forms have been submitted to the Department of Revenue, the books are up-to-date, and we are prepared for Town Meeting.

Provan and Lorber continues the lengthy process of closing the dump site. This town report includes the results of their efforts over the last year to determine the best method for Groton to meet State and Federal requirements. We are at the point of taking action to close the dump site.

As part of this Town Report, we have included the 1997 Audit exhibits as prepared by Mason+Rich, P.A. Please note that the figures provided in this report have not yet been audited. There will be adjustments made during the Audit, the results of which will be provided in the next town report.

We look forward seeing you at Town Meeting on March 9th to be held in the Highway Shed.

Respectfully submitted,

TOWN OF GROTON
Board of Selectmen

Stephen A. Pilcher, Chairman
James J. Albert

**STATE OF NEW HAMPSHIRE
WARRANT FOR 1999 ANNUAL MEETING
OF THE TOWN OF GROTON**

To the inhabitants of the Town of Groton in the county of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Groton Highway Shed in said Groton on Tuesday, the 9th day of March, next, polls to be open at eleven o'clock in the morning until seven o'clock in the evening for voting on Article 1, and meeting for action on the remaining articles in the Warrant at six o'clock in the evening.

ARTICLE 1: To choose all necessary Town Officers for the year ensuing.

ARTICLE 2: To see if the Town will vote to raise and appropriate the sum of \$287,339, which represents the operating budget for the ensuing year. This sum does not include the individual and special warrant articles.

ARTICLE 3: To see if the Town will vote to raise and appropriate the sum of \$20,000 to complete the Highway Shed. The Selectmen recommend this appropriation.

ARTICLE 4: To see if the town will vote to raise and appropriate the sum of \$15,000 to pave the driveway and parking lot of the Town Office Buildings. The Selectmen recommend this appropriation.

ARTICLE 5: To see if the Town will vote to raise and appropriate the sum of \$30,000 for the Dump Site Closure Capital Reserve Fund. The Selectmen recommend this appropriation.

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of \$1,000 for the Cruiser Capital Reserve Fund. The Selectmen recommend this appropriation.

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of \$3,000 for the Truck/Sander Capital Reserve Fund. The Selectmen recommend this appropriation.

ARTICLE 8: To see if the Town will vote to raise and appropriate the sum of \$35,000 for the repair and preparation of North Groton Road for shimming. The Selectmen recommend this appropriation.

Warrant for 1999 Annual Meeting of the Town of Groton

Page 2

ARTICLE 9: To see if the Town will vote to raise and appropriate the sum of \$30,000 for expenses related to the final design of the dump site closure and to further authorize the withdrawal of \$30,000 from the Dump Site Closure Capital Reserve Fund to offset this appropriation. The Selectmen recommend this appropriation.

ARTICLE 10: To see if the Town will vote to authorize the Board of Selectmen to reappoint the Town House Committee to complete its study, and to raise and appropriate the sum of \$9,500 to develop specific proposals for presentation at the Town Meeting in the year 2000. The Selectmen do not recommend this appropriation.

ARTICLE 11: To see if the Town will vote to establish a Town House Capital Reserve Fund for the purpose of town house building and maintenance projects, and to raise and appropriate the sum of \$5,000 to open this fund. The Selectmen do not recommend this appropriation.

ARTICLE 12: To see if the Town will vote to change the Road Agent position from an elected position to an appointed position. The Selectmen recommend this article.

ARTICLE 13: To see if the Town will vote to ratify all the votes and actions taken at the last Town Meeting on March 10, 1998. The Selectmen recommend this article.

ARTICLE 14: To see if the Town will vote to transact any other business that may legally come before the Town.

A true copy of the Warrant-attest:

TOWN OF GROTON
BOARD OF SELECTMEN

TOWN CLERK

Stephen A. Pilcher, Chairman
James J. Albert

Joyce A. Tolman

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART. #	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
GENERAL GOVERNMENT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive	2	24,000	25,121	26,800	
4140-4149	Election, Reg. & Vital Statistics	2	3,134	3,185	1,229	
4150-4151	Financial Administration	2	30,900	34,816	31,000	
4152	Revaluation of Property	2	12,500	17,683	11,000	
4153	Legal Expense	2	2,500	2,604	5,500	
4155-4159	Personnel Administration FICA UC	2	9,600	10,488	10,550	
4191-4193	Planning & Zoning	2	150	118	150	
4194	General Government Buildings	2	12,000	8,932	15,000	
4195	Cemeteries	2	2,000	2,806	5,000	
4196	Insurance	2	19,500	9,831	14,000	
4197	Advertising & Regional Assoc.	2	800	760	800	
4199	Tax Mapping Other General Government Audit	2	8,500	11,149 4,019	10,000	
PUBLIC SAFETY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	2	24,000	31,483	26,500	
4215-4219	Ambulance	2	3,704	3,704	3,704	
4220-4229	Fire	2	8,200	12,988	17,600	
4240-4249	Building Inspection					
4290-4298	Emergency Management	2	1,500	0	1,500	
4299	PCJA & 911 Other (Including Communications)	2			5,800	
AIRPORT/AVIATION CENTER			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations					
HIGHWAYS & STREETS			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration					
4312	Highways & Streets	2	53,500	125,931	53,500	
4313	Bridges					
4316	Street Lighting	2	1,200	676	1,200	
4319	Other					
SANITATION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration					
4323	Solid Waste Collection					
4324	Solid Waste Disposal	2	27,600	37,713	37,000	
4325	Solid Waste Clean-up					

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
SANTITATION cont. XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4326-4329	Sewage Coll. & Disposal & Other					
WATER DISTRIBUTION & TREATMENT XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
ELECTRIC XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
HEALTH XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4411	Administration					
4414	Pest Control	2	300	300	219	
4415-4419	Health Agencies & Hosp. & Other	2	1,492	1,492	2,992	
WELFARE XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4441-4442	Administration & Direct Assist.	2	2,000	1,818	2,000	
4444	Intergovernmental Welfare Paymtn	2	700	280	790	
4445-4449	Vendor Payments & Other					
CULTURE & RECREATION XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4520-4529	Parks & Recreation	2	200	0	200	
4550-4559	Library	2	1,500	2,319	2,000	
4583	Patriotic Purposes					
4589	Other Culture & Recreation	BCC 2	1,055	1,055	1,055	
CONSERVATION XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4611-4612	Admin. & Purch. of Nat. Resources					
4619	Other Conservation	2	200	0	0	
4631-4632	REDEVELOPMNT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT	2		0	250	
DEBT SERVICE XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX XXXXXXXXXXXX						
4711	Princ.- Long Term Bonds & Notes					
4721	Interest-Long Term Bonds & Notes					
4723	Int. on Tax Anticipation Notes					

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)

DEBT SERVICE cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
190-4799	Other Debt Service					
CAPITAL OUTLAY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
OPERATING TRANSFERS OUT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
SUBTOTAL 1			252,735	351,271	287,339	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount
4299	2	3,300.00 PCJA			
4299	2	2,500.00 911			
4199	2	5,000.00 Tax Mapping			
4199	2	5,000.00 Audit and Audit Services			

****SPECIAL WARRANT ARTICLES****

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
4194	Town House Needs	9	2,000	1,776		9,500
4915	Truck/Sander	7	3,000	3,000	3,000	
4915	Dump Site Fund	5	10,000	10,000	30,000	
4915	Cruiser Fund	6	1,000	1,000	1,000	
4326	Dump Site Closure	9	23,000	8,745	30,000	
4915	Town House Fund	11				5,000
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	64,000	XXXXXXXXXX

****INDIVIDUAL WARRANT ARTICLES****

Individual warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
4194	Highway Shed	3			20,000	
4311	Paving Roads	8	35,000	651	35,000	
4194	Paving Parking	4			15,000	
4520	Ballfield	4	3,000	0		
4415	Task Force	8		200		
4415	Plymouth Regional	9	1,000	1,000		
4311	Gravel Roads	10	6,000	42		
4651	Chamber of Commerce	11	250	250		
4415	Pemi-Baker Youth	14	150	150		
4194	Vinyl Buildings	15	6,000	4,443		
4240	Emergency Shelter	16	6,000	4,497		
4195	Cemeteries	17	3,000	137		
4299	911 encumbered		2,408	184		
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	70,000	XXXXXXXXXX
4299	PCJA	25	3,000	2,265		

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		3,000	0	5,000
3180	Resident Taxes				
3185	Taxider Taxes		16,000	24,573	25,000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		18,000	17,468	18,000
	Inventory Penalties		400	No Record Kept	400
	Excavation Tax (\$ 02 cents per cu yd)				300
	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		41,000	52,644	50,000
3230	Building Permits		160	110	100
3290	Other Licenses, Permits & Fees		1,600	2,056	2,000
3311-3319	FROM FEDERAL GOVERNMENT		15,000	71,225	
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		5,600	6,489	6,000
3352	Meals & Rooms Tax Distribution		3,600	4,962	4,500
3353	Highway Block Grant		16,662	16,662	16,262
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		1,000	0	1,000
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax) Equip		8,000	12,192	8,000
3379	FROM OTHER GOVERNMENTS		5,000	0	
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		2,000	2,377	3,000
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Tax-Deeded Sale of Municipal Property		10,000	0	10,000
3502	Interest on Investments		3,800	5,701	4,500
3503-3509	Other Insurance Dividends		6,800	994	6,500

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		23,000	8,745	30,000
3916	From Trust & Agency Funds				
OTHER FINANCING SOURCES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3934	Proc. from Long Term Bonds & Notes				
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			180,622	226,198	190,562

"BUDGET SUMMARY"

SUBTOTAL 1 Appropriations Recommended (from page 4)	287,339
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	64,000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	70,000
TOTAL Appropriations Recommended	421,339
Less: Amount of Estimated Revenues & Credits (from above, column 6)	190,562
Estimated Amount of Taxes to be Raised	230,777

1998 Tax Rate Calculation by DRA

Town/City of: GROTON

Appropriations	356,935		
Less: Revenues	214,382		
Less: Shared Revenues	2,081		
Add: Overlay	25,112		
War Service Credits	<u>2,750</u>		
Net Town Appropriation		168,334	
Special Adjustment	<u>0</u>		
Approved Town/City Tax Effort			168,334
Municipal Tax Rate			5.02

-----School Portion-----

Due to Local School	0		
Due to Regional School	548,189		
Less: Shared Revenues	<u>2,425</u>		
Net School Appropriation		545,764	
Special Adjustment	<u>0</u>		
Approved School(s) Tax Effort			545,764
School(S) Tax Rate			16.28

-----County Portion-----

Due to County	46,389		
Less: Shared Revenues	<u>413</u>		
Net County Appropriation		45,976	
Special Adjustment	<u>0</u>		
Approved County Tax Effort			45,976
County Tax Rate			<u>1.37</u>
Combined Tax Rate			<u>22.67</u>
Total Property Taxes Assessed		760,074	
Less: War Service Credits		(2,750)	
Add: Village District Commitment(s)		<u>0</u>	
Total Property Tax Commitment		<u>757,324</u>	

-----Proof of Rate-----

Net Assessed Valuation: 33,527,784 Tax Rate: 22.67 Assessment: 760,074

Town Clerk's Report
January 1-December 31, 1998

Auto Registrations	\$52,651.00
Title Fees	216.00
Dog Licenses	664.50
Filing Fees, UCC	335.96
Pistol Permits	40.00
Building Permits	10.00
Vital Statistics	247.00
Declarations of Candidacy	6.00
Checklist Copy Fees	30.00
Municipal Agent Fees	462.50
Copier Fees	<u>16.00</u>

TOTAL PAID TO TREASURER	<u><u>\$54,678.96</u></u>
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Inventory of Town Properties

<u>Map, Lot</u>	<u>Description</u>	<u>Assessed Value</u>
1.005	40 Acres	\$ 16,000
1.040	Tax-Deeded Property	14,250
2.014.001	North Groton Cemetery	11,350
2.024	Church Lot	6,500
2.070.001	Union Cemetery	8,450
5.062	Abutting Selectmen's Office	15,950
5.020	Selectmen's Office	157,950
6.049.BO	Police Department Shed	3,400
6.006	Transfer Station	33,350
7.011-A	Rolfe Hill Cemetery	10,950
7.054	Town House and 1.5 Acres	31,600
7.012-B	5 Acres	25,300
10.032	6 Acres	6,250
10.037	Tax-Deeded Property .5 Acre	9,150
10.040	1 Acre	7,500
10.022	Holden Lot 50 Acres	<u>27,700</u>

\$ 385,650

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of GROTON Year Ending 1998

DEBITS

UNCOLLECTED TAXES- REG. OF YEAR*	Levy for Year of this Report	PRIOR LEVIES		
		1997	(PLEASE SPECIFY YEARS)	
Property Taxes	XXXXXXX	99,150.76		
Resident Taxes	XXXXXXX			
and Use Change	XXXXXXX			
Field Taxes	XXXXXXX	1,814.90		
Utilities	XXXXXXX			
	XXXXXXX			

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	760,694.00	(includes	\$50.00 no exempt for Vet when property changed hands
Resident Taxes	#3180			
and Use Change	#3120			
Field Taxes	#3185	27,798.47		
Utilities	#3189			

OVERPAYMENT:

Property Taxes		4,933.26			
Resident Taxes					
and Use Change					
Field Taxes					
Collect.Int.- Late Taxes	#3190	897.61	3,980.94		
Penalties - Resident Tax	#3190				
TOTAL DEBITS		\$ 794,323.36	\$ 104,946.60	\$	\$

This amount should be the same as the last year's ending balance. If not, please explain.

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of GROTON Year Ending 1998

CREDITS

REMITTED TO TREASURER :		Levy for Year 1998 of this Report	1997	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
Property Taxes		\$684,111.10	\$ 65,453.49		
Resident Taxes					
Land Use Change					
Yield Taxes		22,910.78			
Utilities					
Interest		897.61	3,980.94		
Penalties					
Conversion to Lien			32,908.91		
Yield Tax Lien			1,814.90		
DISCOUNTS ALLOWED:					
ABATEMENTS MADE:					
Property Taxes		3,593.03	792.36		
Resident Taxes					
Land Use Change					
Yield Taxes					
Utilities					
CURRENT LEVY DEEDED					
UNCOLLECTED TAXES - END OF YEAR #1080					
Property Taxes		77,923.10			
Resident Taxes					
Land Use Change					
Yield Taxes		4,887.69			
Utilities					
TOTAL CREDITS		\$ 794,323.34	\$ 104,946.60	\$	\$

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of GROTON Year Ending 1998

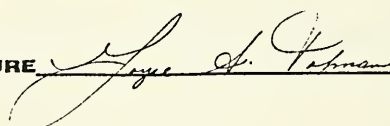
DEBITS

	Levy for Year 1997 of this Report	1996	PRIOR LEVIES 1995 1994 & 1993 (PLEASE SPECIFY YEARS)	
Unredeemed Liens - Beg. of Year	-- -- -- --	\$28,154.32	\$18,732.25	93= \$707.18 94= \$241.84
Liens Executed During Year	37,203.86			
Interest & Costs Collected AFTER LIEN EXECUTION)	1,123.05	3,109.19	6,779.20	94= 194.63 93= 206.52
1997 Yield Tax Lien	2,227.24			
TOTAL DEBITS	\$40,554.15	\$ 31,263.51	\$ 25,511.45	\$ 1,350.17

CREDITS

REMITTED TO TREASURER :	Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
Redemptions	14,252.69	14,417.53	17,656.56	207.18 241.84
Interest & Costs Collected After Lien Execution) #3190	1,123.05	3,109.19	6,779.20	194.63 206.52
Abatements of Unredeemed Taxes				
Liens Deeded to Municipality				
Unredeemed Liens Bal. End of Year #1110	25,178.41	13,736.79	1,075.69	
TOTAL CREDITS	\$ 40,554.15	\$ 31,263.51	\$ 25,511.45	\$ 1,350.17

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? ☒ _____

TAX COLLECTOR'S SIGNATURE  **DATE** 1-29-99

Treasurer's Report
January 1-December 31, 1998

4110 Property Taxes	
'97 Property Tax	64,864.62
'98 Property Tax	709,725.27
'93 Tax Redemptions	241.84
'94 Tax Redemptions	639.87
'95 Tax Redemptions	15,715.99
'96 Tax Redemptions	12,898.75
'97 Tax Redemptions	<u>14,241.01</u>
	818,327.35
4185 Yield Taxes	24,573.46
4186 Payments in Lieu of Taxes	
'96 Tax Lien	39,431.10
4189 Other Taxes	
Overpayment of Taxes	4,500.83
4190 Interest and Penalties on Delinquent Taxes	
'97 Property Tax Interest	2,802.83
'98 Property Tax Interest	4,802.62
'93 Redemption Interest	206.52
'94 Redemption Interest	193.54
'95 Redemption Interest	5,374.58
'96 Redemption Interest	2,523.47
'97 Redemption Interest	1,123.05
'96 Yield Tax Interest	<u>441.82</u>
	17,468.43
TOTAL REVENUES FROM TAXES	<u>904,301.17</u>
4220 Motor Vehicle Permit Fees	
'97 Motor Vehicle Permits	52,644.00
4230 Building Permits	
Building Permits	110.00

4290 Other Licenses, Permits and Fees

Current Use Application Fees	24.00
Dog License Fees	644.50
Auto Title Fees	216.00
Declaration of Candidacy	6.00
Vital Statistics	247.00
UCC Fees	335.96
Pistol Permits	120.00
Municipal Agent Fees	<u>462.50</u>

2,055.96

**TOTAL REVENUES LICENSES, PERMITS
AND FEES**54,809.96**4319 Federal Emergency Management Agency** 71,225.00**4351 Shared Revenue**

Shared Revenue From State	6,489.37
Room/Meals Tax Revenue	<u>4,961.79</u>

11,451.16

4353 Highway Block Grant 16,661.97**4356 State & Federal Forest Land Reimbursement** 0**4359 Other State Grants and Reimbursements**

Rented Equipment	12,194.19
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**TOTAL REVENUES FROM STATE AND FEDERAL
GOVERNMENT**111,532.32

4401 Income From Departments

Purchases Discount	261.85
Witness Fees	1,404.58
Services Police Department	50.00
Police Detail	126.00
Planning Board	42.00
Election	90.00
Refuse Disposal	126.00
Metal Recycling	<u>276.18</u>

TOTAL REVENUES CHARGES SERVICES 2,376.61

4502 Interest on Investments **5,701.00**

4504 Fines and Forfeits

NSF Fines	53.00
Court Fines Police Department	300.00
Parking Tickets Police Department	<u>25.00</u>
	378.00

4506 Insurance Dividends and Reimbursements

Insurance Dividend	994.36
Groton Library Wages	<u>354.82</u>
	1,349.18

4508 Contributions and Donations

Playground Fund	13.12
Gift	<u>150.00</u>
	163.12

4509 Revenue From Other Miscellaneous Sources

Copier Fees From all Departments	28.00
Welfare Return	1,100.00
Refunds, Various	<u>1,731.91</u>

2,859.91

**TOTAL REVENUES MISCELLANEOUS
SOURCES**10,451.21**4914 Transfers From Proprietary Funds**

MBIA	400,827.45
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4915 Transfers From Capital Reserve Fund

Dump Site Closure Fund	8,745.00
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**TOTAL INTERFUND OPERATING
TRANSFERS IN**409,572.45**GRAND TOTAL REVENUES**1,493,043.72

Comparative Statement of Appropriations and Expenditures for 1998				
Account	Appropriation 1998	Resources	Actuals 1998	Balance
Executive	24,000		25,121	-1,121
Election	3,134		3,185	-51
Financial Administration	30,900		34,816	-3,916
Revaluation of Property	12,500		17,683	-5,183
Legal Expenses	2,500		2,604	-104
Personnel Administration	9,600		10,488	-888
Planning Board	150		118	32
General Government	12,000		8,932	3,068
Cemeteries	2,000		2,806	-806
Insurance	19,500		9,831	9,669
Advertising/Regional Associations	800		760	40
Other General Government	8,500		15,168	-6,668
Police Department	24,000		31,483	-7,483
Ambulance	3,704		3,704	0
Fire Department	8,200		12,988	-4,788
Emergency Management	1,500		0	1,500
Highways and Streets	53,500		125,931	-72,431
Street Lighting	1,200		676	524
Solid Waste Disposal	27,600		37,713	-10,113
Pest Control	300		300	0
Health Agencies and Hospitals	1,492		1,492	0
Direct Assistance	2,000		1,818	182
Intergovernmental Welfare Payments	700		280	420
Culture and Recreation	2,755		3,364	-609
Conservation Commission	200		0	200
<i>Special Warrant Articles:</i>				
Town House Needs	2,000		1,776	224
Truck/Sander	3,000		3,000	0
Dump Site Fund	10,000		10,000	0
Cruiser Fund	1,000		1,000	0
Dump Site Closure	23,000		8,745	14,255
Paving	35,000		651	34,349
Ballfield	3,000		0	3,000
Task Force	200		200	0
Plymouth Regional Clinic	1,000		1000	0
Gravel Roads	6,000		42	5,958
Chamber of Commerce	250		250	0
Pemi-Baker Youth	150		150	0
Vinyl Siding Buildings	6,000		4,143	1,857
Emergency Shelter	5,000		4,597	403
Cemetery Projects	3,000		137	2,863
911 Encumbered	2,408		184	2,224
PCJA	3,000		2,265	735
TOTALS	356,743		389,401	-32,658

Detailed Summary of Expenditures 1998

GENERAL GOVERNMENT

EXECUTIVE

Board of Selectmen	\$ 7,846.14
Town Clerk/Tax Collector	12,601.00
Treasurer	1,875.00
Moderator	138.00
Trustee of Trust Funds	150.00
Deputy Town Clerk/Tax Collector	<u>1,100.00</u>

23,710.14

ELECTION AND REGISTRATION

Election Administration Wages	2,358.00
Election Postage	11.41
Printing	12.88
Preparation of Checklist	25.00
School District Wages	60.00
Office Supplies	14.93
Voting Booths	679.75
Advertising	<u>23.44</u>

3,185.41

FINANCIAL ADMINISTRATION

Computer Service	923.17
Computer Equipment/Software	1,151.33
Computer Repair Service	350.00
Executive Assistant	13,986.42
Health Officer	10.00
Purchased Services	2,347.26
Clerk Election Supplies	34.50
Telephone	2,040.11
Postage	1,166.07
Office Equipment	759.97
Office Supplies	3,294.73
Dog Tags	88.49
Advertising	236.88
Seminars and Meetings	857.87
Mileage Expense	367.16
License Fees	76.00
Meals Expense	86.85
Animal Population Control Fee	221.50
Overpayment of Taxes	5,130.60

*Detailed Summary of Expenditures 1998**Page 2*

Vital Records Search Fees	95.00
Microfilming	673.00
Computer Annual Support Town Clerk	749.50
Recording Fees/Registry	<u>169.22</u>

34,815.63**REVALUATION OF PROPERTY**

Revaluation Services	14,236.50
Revaluation Expenses	260.37
Perambulation Groton/Plymouth	500.00
1997 Revaluation	1,770.00
Utilities Revaluation	<u>916.17</u>

17,683.04**LEGAL EXPENSE**

Legal Expenses	2,604.47
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PERSONNEL ADMINISTRATION

Tax Deposits	11,970.96
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PLANNING AND ZONING

Postage	22.39
Office Supplies	27.50
Advertising	44.00
Recording Fees	<u>24.32</u>

118.21**GENERAL GOVERNMENT BUILDING**

Town Building Repair and Maintenance	833.53
Equipment and Furniture	2,915.80
Town Building Repair and Maintenance Wages	695.21
Housekeeping	1,155.00
Heating Oil	1,405.77
Electric	1,178.52
Renovations to Offices and Library	518.50
Town Meeting Expenses	230.00

Special Warrant Articles:

Town House Article	1,775.67
Vinyl Siding Town Office Buildings	4,142.52
Pond	<u>42.00</u>

14,892.52**CEMETERIES**

Maintenance of Cemeteries	304.30
Cemetery Wages	2,458.25
Mileage	43.40
Hill Cemetery Project	<u>137.00</u>

2,942.95**INSURANCE**

Property Liability Insurance	7,486.00
Workers' Compensation Insurance	<u>2,344.81</u>

9,830.81**ADVERTISING AND REGIONAL ASSOCIATIONS**

Regional Associations	760.00
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OTHER GENERAL GOVERNMENT

Tax Mapping	11,149.48
Audit	3,044.67
Audit Services	974.25
Miscellaneous	59.50
STNH-Unemployment Compensation	<u>942.87</u>

16,170.77***PUBLIC SAFETY*****POLICE**

Wages	20,180.75
Detail Wages	273.50
Supplies	286.55
Vehicle Maintenance	2,180.09
Gasoline	331.34
Office Supplies	1,696.25
Telephone	1,741.49
Communications	498.07
Dispatch Service	1,736.00

Detailed Summary of Expenditures 1998**Page 4**

Uniforms, Personnel Equipment	79.50
Guns, Ammunition, Etc.	206.08
Memberships and Subscriptions	1,806.75
Cruiser Equipment/Supplies	466.58

Special Warrant Article:

Prosecutor's Fees	<u>2,264.54</u>
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33,747.49**AMBULANCE**

Ambulance	3,704.00
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FIRE

Hebron Fire Department Quarterly Expenses	2,728.81
Hebron Fire Department	3,500.00
Rumney Fire Department	3,562.00
Groton Fire Department	939.03
Dry Hydrant	98.85
Lakes Region Mutual Aid	<u>2,258.17</u>

13,086.86**EMERGENCY MANAGEMENT****Special Warrant Article:**

Emergency Management Expenses	4,596.68
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OTHER PUBLIC SAFETY (including COMMUNICATIONS)

911	184.00
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HIGHWAYS AND STREETS

Highway Department Wages	44,332.76
Mileage Expense	92.04
Communications	155.89
Highway Telephone	91.42
Signs	113.14
Equipment Rentals	4,395.84
Miscellaneous Tools and Equipment Purchases	1,708.57
Miscellaneous Tools and Equipment Repair	389.81
Highway Buildings Maintenance	28.00
Highway Shed	16,308.34
CDL Testing	181.55

WINTER MAINTENANCE

Fuel	1,390.35
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*Detailed Summary of Expenditures 1998**Page 5*

Salt, Sand, Deicing	7,333.00
Cold Patch	147.55
Electricity Equipment/Sheds	291.00
Heating Fuel	457.42
SUMMER MAINTENANCE	
Fuel	370.84
Vegetation Control	93.50
Electricity Equipment/Sheds	290.44
ICE STORM AND FLOOD EXPENSES	27,105.74
<i>Special Warrant Articles:</i>	
Prep/Repair for Shimming	376.74
Prep/Repair for Shimming Wages	<u>274.25</u>

105,928.19

GENERAL HIGHWAY EXPENSE	
General Highway Expense Wages	17.01
General Highway Expenses	2,927.52
Highway Equipment Towing	60.00
Highway Vehicle/Equipment Maintenance	<u>17,269.75</u>

20,274.28

STREET LIGHTING	
Street Lights	676.04

SANITATION

SOLID WASTE DISPOSAL	
Transfer Station Wages	8,369.75
Miscellaneous Expense	916.81
Electricity	1,289.20
Compactor-related Expenses	1,247.75
Mileage	72.45
Telephone	312.88
Gas for Heater	163.53
Hauling and Disposal of Solid Waste	25,241.38
Solid Waste Operator Training/Certification	100.00
<i>Special Warrant Article:</i>	
Dump Site Closure	<u>8,744.52</u>

46,458.27

HEALTH**PEST CONTROL**

New Hampshire Humane Society	300.00
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HEALTH AGENCIES AND HOSPITALS

Pemi-Baker Home Health Agency	1,491.60
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Special Warrant Articles:

Pemi-Baker Youth Services	250.00
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Plymouth Regional Clinic	1,000.00
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Task Force Against Domestic Violence	200.00
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2,941.60

WELFARE**DIRECT ASSISTANCE**

Direct Assistance	1,818.19
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INTERGOVERNMENTAL WELFARE PAYMENTS

Grafton County Senior Citizens	280.00
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CULTURE AND RECREATION**LIBRARY**

Groton Free Public Library	1,726.60
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Groton Free Public Library Wages	592.25
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2,318.85

OTHER CULTURE AND RECREATION

Bristol Community Center	1,055.00
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ECONOMIC DEVELOPMENT

250.00

ABATEMENTS

2,361.98

INTERNAL REVENUE SERVICE

2,329.08

NEWFOUND AREA SCHOOL DISTRICT

548,189.00

GRAFTON COUNTY TAXES

46,389.00

Detailed Summary of Expenditures 1998

Page 7

TAX LIENS

39,431.10

*OPERATING TRANSFERS OUT
TO CAPITAL RESERVE FUNDS*

14,000.00

GRAND TOTAL

\$1,029,004.52

Police Department Report for 1998

1998 was a year of turmoil for the Town of Groton. The Police Department was again called upon to conduct investigations that were beyond our normal course of duty. We conducted numerous investigations for the Selectmen's Office. Among the complaints were allegations of misappropriation of town funds, theft of town funds and fraud against the town. I am proud to say these allegations were investigated by Detective Domenic Ricciotti in an unbiased and professional manner. Detective Ricciotti and myself worked closely with the Selectmen's Office to clear up all allegations. All these cases are closed at this time. Many of the allegations made were found to be untrue.

For the fifth year motor vehicle accidents were down in the single numbers. We credit this low number of accidents to your continued use of care while operating on our roads and the increased time the officers are able to spend on the road rather than in the office doing paperwork. Burglaries are again down for the fifth year. Other calls for service however, were extremely high this past year. Ninety eight criminal cases were processed, of which, I am proud to say, 89 of them are closed.

We purchased a laptop computer which is used in the cruiser to log all incidents that happen while on patrol or a call out. It can be taken into a crime scene if needed. This has led to higher productivity by the officer on patrol and call outs, again reducing the time spent in the office processing paperwork.

The Police Department also, acquired a surplus Blazer which is now in service. We will be using this valuable piece of equipment to further our fight against drugs in our community. It will also, be used in the winter to enable us to respond quicker during adverse weather conditions. The vehicle was equipped with equipment we had from the old cruiser and some donations and loaned equipment. It is in excellent condition and should last a number of years.

We again, received numerous letters and verbal comments as to the professionalism of your police department and its effectiveness. Many outside agencies have inquired how we cover such a large number of calls on the budget we have. My response to that is, I am a taxpayer in this town and make every nickel count for two whenever possible.

The officer's and myself wish to thank all of you for your continued support and cooperation during this difficult past year. We will continue to serve you and strive to improve any area we have control over.

Respectfully,

Anthony R. Ricciotti

Chief of Police

Summary of Calls for Service Groton Police Department 1998

Below is a partial list of the calls the department handled either in person or by telephone. This does not include all calls between the Chief and the Officers.

<u>Type of Incident/Nature</u>	<u>Number of Incidents</u>
Accidents (MV)	5
Alarms	12
Alcohol-related	37
Animal	28
Arrests	29
Assaults	5
Burglaries	4
Civil	14
Court	85
Criminal Mischief	12
Criminal Threatening	5
Criminal Trespass	6
Cyclist Assist	1
Disorderly Actions	12
Domestic Disturbances	15
Drug-Related	4
DWI	3
Elections	2
Emergency Management	35
Emergency Notifications	4
Fire-Related	3
General/Information	483
General Assist	12
Harassment	5
Illegal Dumping	2
Investigations	98
Juvenile	15
Lost Property	5
Medical	8
Minors in Possession	4
Miscellaneous Complaints (in Cruiser)	68
Miscellaneous Meetings	49
Missing Persons	2

Summary of Calls For Service, Groton Police Department 1998

Page 2

Motor Vehicle Summons	383
Motor Vehicle Warnings	87
Motorists Assists	9
Motor Vehicle Stops (Additional)	21
Mutual Aid	14
Neighbor Disputes	16
Notices Served	25
OHRV	7
Open Doors	4
Operating After suspension	4
Parking	6
Shooting	5
Stolen Motor Vehicles	2
Stolen Property	4
Suicides (Attempted/Prevented)	4
Suspicious Vehicles	3
Thefts	5
Transports	11
Untimely Deaths	2
Warrants Executed	17
Weapons	2
Welfare Checks	7
911 Calls	<u>15</u>
Subtotal Calls for Service	<u>1,725</u>
Phone Calls Handled by Dispatch	<u>1,251</u>
TOTAL CALLS	<u><u>2,976</u></u>

Groton Free Public Library Report 1998

The library was not open often this past year due to mrs. Blake having eye surgery and illness. She is well on the way to recovery of her eyes.

Thanks to everyone understanding when she could not be there. Thank you to the folks who donated books.

Record of Services:

Adult	50
Junior	54
Easy	44
Magazines	36
VCR Tapes	11
Paperback Books	<u>27</u>
TOTAL	<u><u>222</u></u>

New Books Purchased:

Junior	5
VCR Tapes	3
Magazine Subscriptions	5

Respectfully submitted,

BOARD OF TRUSTEES

Pamela Crosby
Jeffrey Levesque
Joyce Tolman

**GROTON PUBLIC LIBRARY
TREASURER'S REPORT
FOR 1998**

Groton Public Library checking account #006246

<u>ACCOUNT NUMBER</u>	<u>CHECK #</u>	<u>DATE</u>	<u>ACCOUNT NAME</u>	<u>DEBIT</u>	<u>CREDIT</u>
<u>ASSETS</u>					
1000					
		01/01/98	Beginning Balance		\$262.99
		06/17/98	Town Appropriation	\$1,500.00	\$1,500.00
	662	07/17/98	Cash-Change for Book&Bake Sale	\$52.50	
		07/22/98	Deposit-Replace change		\$55.20
		12/15/98	AT&T Wats/800 Service Refund		\$8.19
<u>LIABILITIES</u>					
<u>EXPENSES</u>					
			Memberships/Dues		
	664	08/10/98	NHLTA	\$30.00	
			TOTAL	\$30.00	\$30.00
6300			Office Supplies		
	671	09/05/98	Pam Crosby-Reimb. for date stamper	\$6.97	
			TOTAL		\$6.97
6310			Magazine Subscriptions		
	665	08/10/98	Taste of Home - 2 Year	\$21.96	
	667	08/28/98	Reiman Publications -Country 3yr. subscription begining 7/1/98	\$33.98	
	668	08/28/98	Hooked on Crochet	\$15.95	
	669	08/28/98	Yankee - 2 year	\$24.00	
	683	12/17/98	Country Woman - 1 year	\$9.98	
			TOTAL		\$105.87
6311			Book Purchases		
	682	12/17/98	House of White Birches-Country xmas Croche	\$22.91	
			TOTAL		\$22.91
6340			Postage Expense		
	670	08/28/98	Postmaster Rumney	\$6.40	
			TOTAL		\$6.40
6490			Reimbursement of Wages for Librarian		
	685	12/29/98	Town of Groton - '98	\$881.60	
			TOTAL		\$881.60

6520

Telephone

650	01/28/98	Bell Atlantic 12/16-1/15/98	\$31.87
651	01/28/98	AT&T #020 009 6559 001	\$5.43
652	02/23/98	AT&T #020 009 6559 001	\$6.29
653	03/06/98	Bell Atlantic 01/16-2/15/98	\$34.99
654	03/30/98	AT&T #020 009 6559 001	\$6.29
655	04/16/98	AT&T #020 009 6559 001	\$6.29
656	04/16/98	Bell Atlantic 02/16-3/15/98	\$35.03
657	04/28/98	Bell Atlantic 03/16-4/15/98	\$35.14
658	05/26/98	AT&T #020 009 6559 001	\$6.29
659	06/02/98	Bell Atlantic 04/16-5/15/98	\$35.06
660	07/06/98	AT&T #020 009 6559 001	\$6.29
661	07/06/98	Bell Atlantic 05/16-6/15/98	\$35.50
663	08/10/98	Bell Atlantic 06/16-7/15/98	\$35.29
666	08/28/98	Bell Atlantic 07/16-8/15/98	\$36.19
672	10/01/98	Bell Atlantic 08/16-9/15/98	\$35.12
676	11/02/98	Bell Atlantic 09/16-10/15/98	\$34.98
677	12/02/98	Bell Atlantic 10/16-11/15/98	\$35.03
684	12/29/98	Bell Atlantic 11/16-12/15/98	\$35.03
TOTAL			\$456.11

3550

Childrens Parties

673	10/01/98	Dickson's-Halloween Party Decorations	\$15.65
674	10/05/98	Walmart-Halloween Party	\$8.85
675	11/06/98	Joyce Tolman-Reimb. for buying for parties	\$65.00
678	12/09/98	KMART- XMAS party supplies	\$12.21
679	12/09/98	Market Basket - XMAS party	\$14.02
680	12/09/98	OSCO Drug - XMAS party	\$23.68
681	12/10/98	Ames - XMAS party	\$36.08
TOTAL			\$175.49

\$1,737.85	\$1,826.38	\$88.53
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GROTON PUBLIC LIBRARY TREASURER'S REPORT FOR 1999

<u>DATE</u>	<u>ACCOUNT NAME</u>	<u>DEBIT</u>	<u>CREDIT</u>
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Groton Public Library savings account #2013910

01/01/98	Beginning Balance		\$354.39
01/27/98	Interest		
02/24/98	Interest		
03/24/98	Interest		
04/21/98	Interest		
05/27/98	Interest		
06/23/98	Interest		
07/21/98	Interest		
08/26/98	Interest		
09/23/98	Interest		
10/21/98	Interest		
11/24/98	Interest		
12/23/98	Interest	\$0.00	\$354.39



INDEPENDENT AUDITOR'S REPORT

September 11, 1998

MASON+RICH

PROFESSIONAL
ASSOCIATION

CERTIFIED
PUBLIC
ACCOUNTANTS

Board of Selectmen
Town of Groton
Groton, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Groton, New Hampshire, as of December 31, 1997 and for the year then ended. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amounts that should be recorded as general fixed assets are not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of Groton, New Hampshire, as of December 31, 1997 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying combining and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Groton, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

Mason + Rich, P.C.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

MEMBER
OF THE INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
PRACTICE SECTION

TOWN OF GROTON, NEW HAMPSHIRE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Types			Fiduciary Fund Types	Totals
	General	Special Revenue	Expendable Trust		(Memorandum Only)
Revenues					
Taxes	\$790,417	\$ -	\$ -		\$790,417
Licenses and Permits	43,932	-	-		43,932
Intergovernmental	26,065	-	-		26,065
Charges for Services	3,035	-	-		3,035
Interest and Dividends	4,978	8	3,166		8,152
Miscellaneous	26,036	19	-		26,055
Total Revenues	894,463	27	3,166		897,656
Expenditures					
Town:					
General Government	153,870	-	-		153,870
Public Safety	39,962	-	-		39,962
Highways, Streets, Bridges	89,894	-	-		89,894
Sanitation	27,682	-	-		27,682
Health	3,174	-	-		3,174
Welfare	2,141	-	-		2,141
Culture and Recreation	-	1,986	-		1,986
Conservation	-	-	-		-
Debt Service - Interest Tax Anticipation Note	-	-	-		-
Capital Outlay	88,331	-	-		88,331
Total Town Expenditures	\$405,054	\$1,986	\$ -		\$407,040

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	Governmental Fund Types			Fiduciary Fund Types		Totals
	General	Special Revenue	Expendable Trust			(Memorandum Only)
Other Governmental Units:						
School District Assessment	\$488,926	\$ -	\$ -			\$488,926
County Taxes	50,413	-	-			50,413
Total Other Governmental Units	539,339	-	-			539,339
Total Expenditures	944,393	1,986	-			946,379
Excess (Deficiency) of Revenues Over Expenditures	(49,930)	(1,959)	3,166			(48,723)
Other Financing Sources (Uses)						
Operating Transfers In	36,317	1,500	6,000			43,817
Operating Transfers (Out)	(7,500)	-	(36,317)			(43,817)
Total Other Financing Sources (Uses)	28,817	1,500	(30,317)			-
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(21,113)	(459)	(27,151)			(48,723)
Fund Balances, Beginning of Year	155,219	1,067	67,637			223,923
Fund Balances, End of Year	\$134,106	\$608	\$40,486			\$175,200

TOWN OF GROTON, NEW HAMPSHIRE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Revenues			
Taxes	\$777,323	\$790,417	\$13,094
Licenses and Permits	37,370	43,932	6,562
Intergovernmental	27,404	26,065	(1,339)
Charges for Services	1,500	3,035	1,535
Interest and Dividends	800	4,978	4,178
Miscellaneous	21,740	26,036	4,296
Total Revenues	866,137	894,463	28,326
Expenditures			
Town:			
General Government	147,140	153,870	(6,730)
Public Safety	46,345	39,962	6,383
Highways, Streets, Bridges	87,300	89,894	(2,594)
Sanitation	27,000	27,682	(682)
Health	2,974	3,174	(200)
Welfare	3,172	2,141	1,031
Culture and Recreation	4,655	-	4,655
Conservation	750	-	750
Capital Outlay	106,462	88,331	18,131
Total Town Expenditures	\$435,798	\$405,054	\$20,744

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Other Governmental Units:			
School District Assessment	\$488,926	\$488,926	\$ -
County Taxes	50,413	50,413	-
Total Other Governmental Units	539,339	539,339	-
Total Expenditures	539,339	539,339	-
Excess (Deficiency) of Revenues Over Expenditures	(99,000)	(49,930)	49,070
Operating Transfers In	50,000	36,317	(13,683)
Operating Transfers (Out)	(7,500)	(7,500)	-
Total Other Financing Sources (Uses)	42,500	28,817	(13,683)
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	(56,500)	(21,113)	35,387
Fund Balances, Beginning of Year	155,219	155,219	-
Fund Balances, End of Year	\$98,719	\$134,106	\$35,387

TOWN OF GROTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes			
Property, Net of Overlay	\$746,335	\$749,173	\$2,838
Current Use	3,000	-	(3,000)
Yield	15,588	16,873	1,285
Inventory Penalties	400	-	(400)
Interest and Penalties	12,000	24,371	12,371
Total Taxes	<u>777,323</u>	<u>790,417</u>	<u>13,094</u>
Licenses and Permits			
Motor Vehicle Permit Fees	36,000	41,944	5,944
Other Licenses and Permits	1,370	1,988	618
Total Licenses and Permits	<u>37,370</u>	<u>43,932</u>	<u>6,562</u>
Intergovernmental			
Shared Revenues	9,284	9,291	7
Highway Block Grant	17,090	14,744	(2,346)
Reimbursement-Forest Land	1,030	1,030	-
Other State Revenues	-	1,000	1,000
Total Intergovernmental	<u>27,404</u>	<u>26,065</u>	<u>(1,339)</u>
Charges for Services			
Income from Departments	1,500	3,035	1,535
Total Charges for Services	<u>1,500</u>	<u>3,035</u>	<u>1,535</u>
Interest and Dividends			
Interest on Deposits	800	4,978	4,178
Miscellaneous			
Sale of Town Property	7,500	7,923	423
Rent of Town Property	8,184	10,687	2,503
Insurance Refunds/Dividends	6,056	6,882	826
Other Miscellaneous	-	544	544
Total Miscellaneous	<u>21,740</u>	<u>26,036</u>	<u>4,296</u>
Total Revenues	<u>866,137</u>	<u>894,463</u>	<u>28,326</u>
Other Financing Sources			
Operating Transfers In:			
From Capital Reserves	50,000	36,317	(13,683)
Total Other Financing Sources	<u>50,000</u>	<u>36,317</u>	<u>(13,683)</u>
Total Revenues and Other Financing Sources	<u>\$916,137</u>	<u>\$930,780</u>	<u>\$14,643</u>

TOWN OF GROTON, NEW HAMPSHIRE
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<u>EXPENDITURES</u>			
<u>Town:</u>			
<u>General Government</u>			
Executive	\$22,800	\$22,091	\$709
Elections and Registrations	1,766	805	961
Financial Administration	36,424	35,846	578
Revaluation of Property	35,250	40,462	(5,212)
Legal	4,000	1,157	2,843
Personnel Administration	8,000	8,023	(23)
Planning Board	150	114	36
General Government Buildings	10,000	19,308	(9,308)
Cemeteries	5,000	1,791	3,209
Insurance	17,000	19,654	(2,654)
Advertising and Regional Association	750	797	(47)
Other General Government	6,000	3,822	2,178
Total General Government	147,140	153,870	(6,730)
<u>Public Safety</u>			
Police Department	23,995	24,144	(149)
Ambulance	3,850	3,672	178
Fire Department	10,500	9,045	1,455
Emergency Management	1,500	948	552
Prior Year's Encumbrances	6,500	2,153	4,347
Total Public Safety	46,345	39,962	6,383
<u>Highways, Streets, Bridges</u>			
Highways and Streets	86,500	88,871	(2,371)
Street Lighting	800	1,023	(223)
Total Highways, Streets, Bridges	87,300	89,894	(2,594)
<u>Sanitation</u>			
Solid Waste	27,000	27,682	(682)
<u>Health</u>			
Animal Control	300	300	-
Health Agencies	2,674	2,874	(200)
Total Health	2,974	3,174	(200)
<u>Welfare</u>			
General Assistance	2,000	414	1,586
Other	1,172	1,727	(555)
Total Welfare	\$3,172	\$2,141	\$1,031

(Continued)

TOWN OF GROTON, NEW HAMPSHIRE
GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Culture and Recreation</u>			
Parks and Recreation	\$600	\$ -	\$600
Other Culture & Recreation	4,055	-	4,055
Total Culture and Recreation	4,655	-	4,655
<u>Conservation</u>			
Conservation	500	-	500
Economic Development	250	-	250
Total Conservation	750	-	750
<u>Capital Outlay</u>			
Article #3 - Highway Truck	46,462	40,602	5,860
Article #11 - Highway Dept. Shed	30,000	31,412	(1,412)
Article #18 - Dump Site Closure	30,000	16,317	13,683
Total Capital Outlay	106,462	88,331	18,131
Total Town Expenditures	425,798	405,054	20,744
<u>Other Governmental Units</u>			
School District Assessment	488,926	488,926	-
County Taxes	50,413	50,413	-
Total Other Governmental Units	539,339	539,339	-
Total Expenditures	965,137	944,393	20,744
<u>Other Financing Uses</u>			
Operating Transfers Out:			
To Library	1,500	1,500	-
To Capital Reserves	6,000	6,000	-
Total Other Financing Uses	7,500	7,500	-
Total Expenditures and Other Financing Uses	\$972,637	\$951,893	\$20,744

REPORT OF THE TRUST FUNDS OF THE TOWN OF GROTON NH

ON DECEMBER 31, 1998

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			
				BEG YR BAL	NEW FUNDS	GAINS/LOSSES	WITHDRAWALS
05/25/95	Common Fund	Perpetual Care	Investment Pool	\$765.18	\$0.00		\$0.00
							END YR BAL
06/15/89	Truck/Sander	Replacement of Equip.	Investment Pool	(\$2,023.81)	\$3,000.00		\$765.18
07/12/89	Dump Site	Close Dump	Investment Pool	\$19,124.99	\$10,000.00		\$976.19
04/18/95	Playground Fund	Build Playground	Investment Pool	\$501.38	\$13.12	\$8,744.52	\$20,380.47
1987	Roof Fund	Repair Roof	Investment Pool	\$13.81	\$0.00		\$514.50
12/11/95	Police Cruiser	Replace Cruiser	Investment Pool	\$3,000.00	\$1,000.00		\$13.81
02/14/97	Bicentennial	Town Birthday Celebration	Investment Pool	\$200.00	\$0.00		\$4,000.00
	TOTAL TRUST FUNDS			\$21,581.55	\$14,013.12	\$0.00	\$200.00
							\$26,850.15

REPORT OF THE TRUST FUNDS OF THE TOWN OF GROTON NH

ON DECEMBER 31, 1998

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	INCOME		
				BEG YR BAL	INCOME AMOUNT	EXP DURING YR
05/25/95	Common Fund	Perpetual Care	Investment Pool	\$926.97	\$88.89	\$0.00
06/15/89	Truck/Sander	Replacement of Equip.	Investment Pool	\$5,721.05	\$199.87	\$0.00
07/12/89	Dump Site	Close Dump	Investment Pool	\$12,279.75	\$1,650.17	\$0.00
04/18/95	Playground Fund	Build Playground	Investment Pool	\$65.76	\$29.89	\$0.00
1987	Roof Fund	Repair Roof	Investment Pool	\$1,451.51	\$76.85	\$0.00
12/11/95	Police Cruiser	Replace Cruiser	Investment Pool	\$192.64	\$169.38	\$0.00
02/14/97	Bicentennial	Town Birthday Celebration	Investment Pool	\$9.66	\$11.00	\$0.00
TOTAL TRUST FUNDS				\$20,647.34	\$2,226.05	\$0.00
						\$22,873.39

REPORT OF THE TRUST FUNDS OF THE TOWN OF GROTON NH

ON DECEMBER 31, 1998

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	GRAND TOTAL PRINCIPAL & INTEREST
05/25/95	Common Fund	Perpetual Care	Investment Pool	\$1,781.04
06/15/89	Truck/Sander	Replacement of Equip.	Investment Pool	\$6,897.11
07/12/89	Dump Site	Close Dump	Investment Pool	\$34,310.39
04/18/95	Playground Fund	Build Playground	Investment Pool	\$610.15
1987	Roof Fund	Repair Roof	Investment Pool	\$1,542.17
12/11/95	Police Cruiser	Replace Cruiser	Investment Pool	\$4,362.02
02/14/97	Bicentennial	Town Birthday Celebration	Investment Pool	\$220.66
TOTAL TRUST FUNDS				\$49,723.54

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF GROTON NH

ON DECEMBER 31, 1998

# OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT	PRINCIPAL				
		BEG BALANCE	PURCHASES	CASH CAPITAL GAINS	PROCEEDS FROM SALES	GAINS/LOSSES FROM SALES
	North Groton Cemetery	\$231.98				\$231.98
	Tercentennial	\$180.00				\$180.00
	George Hall Fund	\$100.00				\$100.00
	Cyrus Blood Fund	\$80.00				\$80.00
2	Dimichelle	\$48.20				\$48.20
2	Gilchrist	\$50.00				\$50.00
	Arthur Campbell	\$25.00				\$25.00
	Dimichele	\$25.00				\$25.00
	Ruth E. Bourque	\$25.00				\$25.00
TOTAL COMMON TRUST		\$765.18	\$0.00	\$0.00	\$0.00	\$765.18

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF GROTON NH

ON DECEMBER 31, 1998

# OF SHARES OR OTHER UNITS	DESCRIPTION OF INVESTMENT	INCOME				GRAND TOTAL YR END P&I
		BEG BALANCE	INCOME DURING YR	EXPENDED YEAR	END BALANCE	
	North Groton Cemetery	\$385.73	\$26.95	\$0.00	\$412.68	\$644.66
	Tercentennial	\$283.52	\$20.91	\$0.00	\$304.43	\$484.43
	George Hall Fund	\$167.13	\$11.62	\$0.00	\$178.75	\$278.75
	Cyrus Blood Fund	\$57.51	\$9.29	\$0.00	\$66.80	\$146.80
2	Dimichelle	\$12.26	\$5.60	\$0.00	\$17.86	\$66.06
2	Gilchrist	\$12.57	\$5.81	\$0.00	\$18.38	\$68.38
	Arthur Campbell	\$2.75	\$2.90	\$0.00	\$5.65	\$30.65
	Dimichele	\$2.75	\$2.90	\$0.00	\$5.65	\$30.65
	Ruth E. Bourque	\$2.75	\$2.90	\$0.00	\$5.65	\$30.65
	TOTAL COMMON TRUST	\$926.97	\$88.89	\$0.00	\$1,015.86	\$1,781.04

TOWN OF GROTON
LANDFILL CLOSURE
GROTON, NEW HAMPSHIRE

Table 1: Estimated Excavation and Removal cost

Item #		Estimated Cost
1	Excavation and Hauling \$15/ton	\$76,500
2	Tipping Fees \$60/ton	\$306,000
3	Analytical Testing	\$3,500
4	Backfill and Grading	\$25,500
Construction Cost		\$411,500
Contingency		\$20,000
Total Construction Cost		\$431,500
Engineering Fees		\$25,000
TOTAL		\$456,500

Based on estimated 5100 yards, total weight est. at 5100 tons

TOWN OF GROTON
LANDFILL CLOSURE
GROTON, NEW HAMPSHIRE

Table 2: Estimated In-Place Closure Cost

Item #		Estimated Cost
1	Mobilization	\$4,000
2	Clearing and Grubbing	\$1,500
3	Test Pits; Rough Grading	\$6,000
4	Intermediate cover	\$2,000
5	18" Silt Barrier	\$21,000
6	Gas Vents	\$4,000
7	Survey Monuments	\$700
8	Gas Monitoring Wells	\$1,600
9	6' Perimeter Fence	\$6,000
10	Perimeter Markers & Signage	\$1,000
11	Refuse Retrieval	\$2,000
12	6" Loam, Seed, Mulch	\$15,000
13	Temporary Erosion Control	\$1,550
14	Class C Stone Fill	\$300
15	Mulch Netting	\$250
Construction total		\$66,900
Contingency		\$13,100
Total Construction Cost		\$80,000
Engineering Fees		\$40,000
TOTAL		\$120,000

Assumptions

- 1) Approximate 0.5 acre site
- 2) Soil cover, materials, obtained locally

TOWN OF GROTON
LANDFILL CLOSURE ALTERNATIVES ANALYSIS
GROTON, NEW HAMPSHIRE

Table 3. Total Annual Costs

CLOSURE OPTION	Time Factor Period (yrs)	Capital Costs	Annual Costs	CRF Factor	Annualized Cost	Total Annual Cost
<i>Inplace closure</i>						
Site Capping and Closure	20	\$120,000.00	\$0.00	0.08	\$9,624.00	
Site Maintenance	1	\$0.00	\$5,000.00	1.00	\$5,000.00	
Groundwater Monitoring	1	\$0.00	\$4,400.00	1.00	\$4,400.00	
						\$19,024.00
<i>Option No. 2 - Excavation and off site Disposal</i>						
Excavate & Haul Waste, Restore Site	20	\$456,500.00	\$0.00	0.08	\$36,976.50	
Groundwater Monitoring	1	\$0.00	4400	0.95	\$4,190.48	
						\$41,166.98

Annual cost basis. 20 year bond for capital costs assumed

VITAL STATISTICS for 1998

The following have been recorded.

Births:

February 26, 1998 Jacob Michael Yeaton in Laconia to James and Sharon Yeaton.
August 6, 1998 Brianna Lee Levesque in Plymouth to Jeffrey and Leeann Levesque.
September 9, 1998 Nicholas Aaron Holt in New London to Paul and Heidi Holt.
December 25, 1998 Corey Stephen Getman in Plymouth to Mark and Melissa Getman.

Marriages:

July 11, 1998 Jeremy Michael Littlefield and Paula Anne Hudon in Bridgewater by Cheryl L. Sanborn, JP.
August 8, 1998 George Edward Girouard III and Lisa Ann Dunham in Groton by Richard Anderson, Pastor.
August 16, 1998 Michael David Ray and Pauline Mae Tyrrell in Dorchester by Lynn Jordon Johnson, Minister.
October 4, 1998 Brian Donald Ferullo and Karen Elizabeth Van de Water in Bristol by Rev. Susan B. Hoffman.
October 24, 1998 Scott R. Ramsdell and Sara A. Huckins in New Hampton.
November 14, 1998 Jonathan James Newton and Elisabeth Ruth Bartlett in Northfield by Zdzislawa J. Bryl, JP.

Deaths:

January 17, 1998 Maurice A. Drolet in Plymouth.
June 8, 1998 Yvonne Rosela Stevens in Plymouth.
September 12, 1998 James C. Parris in Plymouth.

All of the above information was sent from the Bureau of Vital Records.

**ATTENTION RESIDENTS
OF
GROTON**

**DIAL
911**

to report a
**FIRE, ACCIDENT, MEDICAL or POLICE
EMERGENCY.**

This is the fastest way for you to get the
help you need when you need it!

Additional Police Department Numbers
for Non-emergencies:

744-3703

Urgent Police Business

744-7894

General Police Business

